
Nonprofit Law Resource Library

State-By-State Initial Compliance – Kansas

Initial Filings for Kansas Nonprofit Organizations

1. To Incorporate in Kansas

Submit Articles of Incorporation to:

Kansas Secretary of State
Memorial Hall, 1st Floor
120 S.W. 10 th Ave.
Topeka, KS 66612-1594

Information: (785) 296-4564
Web Site: www.kssos.org/
Filing Fee: \$20

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Kansas Sales Tax Exemption

In general, nonprofit organizations are not exempt from paying sales taxes on purchases in Kansas and are not exempt from collecting sales taxes on sales of goods. Refer to the Kansas publication "[Sales Tax Exemption Information](#)" for more information. However, organizations may apply for an entity exemption certificate (for sales tax exemption on purchases) by submitting a letter that states the name and address and activities of the organization and why it feels it should be exempt from sales taxes to:

Kansas Department of Revenue
915 SW Harrison
Topeka, KS 66625
Attn: Policy & Research

Information: (785) 368-8222
Web Site: www.ksrevenue.org/

4. To Obtain Kansas Income Tax Exemption

Nonprofit 501(c)(3) organizations exempt from federal income taxes are automatically exempt from Kansas income taxes and need not apply for exemption.

5. To Register with the Kansas Secretary of State

Prior to soliciting in Kansas, submit the [Registration Statement for Solicitations](#) along with a copy of the organization's Form 990 (or, if not required to file Form 990, a [Charitable Solicitation Financial Statement](#)) to:

Kansas Secretary of State
Memorial Hall, 1st Floor
120 S.W. 10th Ave.
Topeka, KS 66612-1594

Information: (785) 296-4564
Web Site: www.kssos.org/
Filing Fee: \$35

Note: If the organization has received charitable contributions exceeding \$500,000 in the most recently completed fiscal year, it must include an independently audited financial statement of the most recent fiscal year with this filing.